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IN THE

Supreme Court of the United States

October Term, 1957.

No. 313

L. B. BINION,
Petitioner,
vs.
UNITED STATES OF AMERICA.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT.

PETITIONER'S SUPPLEMENTAL MEMORANDUM.

JACOB KOSSMAN,
1325 Spruce Street,
Philadelphia 7, Pa.,
Counsel for Petitioner.

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Since the filing of Petitioner's Reply Memorandum our attention has been called to the actual Senate and House Reports of the 1939 Internal Revenue Code, which are here included for the convenience of the Court.

It reveals that the Code was the result of an "intense research extending over ten years" for the purpose of correcting errors, eliminating "obsolete matter and temporary provisions". *Every* provision was carefully reviewed and

checked by the Treasury Department. The Department of Justice made suggestions and felt confident that the enactment of the codification would be a "definite step toward obtaining clarity, certainty and simplicity in our revenue laws."

Respectfully submitted.

JACOB KOSSMAN,
1325 Spruce Street,
Philadelphia 7, Pa.,
Counsel for Petitioner.